



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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FILE COPY

July 31, 2012

Linda Clark, Director of Finance
St. Patrick Center
800 North Tucker
St. Louis, MO 63101

RE: Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG)
(Project #2012-HOM12)

Dear Ms. Clark:

Enclosed is a report of the fiscal monitoring review of the St. Patrick Center, a not-for-profit organization, SHP and FESG Programs, for the period January 1, 2011 through March 31, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of St. Patrick Center. Fieldwork was completed on July 9, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,


Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Antoinette Triplette, Program Manager, DHS
Paul Mehta, Fiscal Manager, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)**

**ST. PATRICK CENTER
CONTRACT #62899, #62872, #62900 AND #62399
CFDA #14.235 AND #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH MARCH 31, 2012

PROJECT #2012-HOM12

DATE ISSUED: JULY 31, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
ST. PATRICK CENTER
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH MARCH 31, 2012**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: St. Patrick Center

Contract Numbers: 62899, 62872, 62900, and 62399

Contract Periods: July 1, 2011 through June 30, 2012 (62899)
October 1, 2011 through September 30, 2012 (62872 and 62900)
January 1, 2011 through December 31, 2011 (62399)

CFDA Numbers: 14.235 (62899, 62872 and 62900)
14.231 (62399)

Contract Amounts: \$297,467 (62899)
\$424,937 (62872)
\$516,176 (62900)
\$69,960 (62399)

These contracts provided Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG) funds to St. Patrick Center (Agency) to promote the delivery of supportive housing, emergency shelter, and supportive services to assist homeless or at risk persons in the transition from homelessness to interdependency and permanent housing.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local Department of Human Services' (DHS) requirements for the period January 1, 2011 through December 31, 2011 and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on July 9, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference on July 18, 2012; however, it was declined.

SUMMARY OF OBSERVATIONS

Conclusion

There was no evidence to suggest that the Agency did not fully comply with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-HOM22, issued December 22, 2011 noted no observations.

A-133 Status

The Agency is part of the Archdiocese which did expend \$500,000 or more in federal funds for the fiscal year ending June 30, 2011; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated December 19, 2011 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were no material weaknesses or significant deficiencies identified in the audit of the financial statements or on the federal awards. There were two findings that were required to be reported in accordance with Section 510(a) of OMB Circular A-133; however these findings did not correspond to the SHP grants passed through the City of St. Louis. The Agency did not qualify as a low risk auditee.

The Internal Audit Section reviewed the report and recommended that the report be accepted.

Summary of Current Observations

There were no observations.